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Attorneys for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA**

In re:
 USA COMMERCIAL MORTGAGE COMPANY,
 Debtor.

Case No. BK-S-06-10725 LBR
 Case No. BK-S-06-10726 LBR
 Case No. BK-S-06-10727 LBR
 Case No. BK-S-06-10728 LBR
 Case No. BK-S-06-10729 LBR

In re:
 USA CAPITAL REALTY ADVISORS, LLC,
 Debtor.

Chapter 11

In re:
 USA CAPITAL DIVERSIFIED TRUST DEED FUND,
 LLC,
 Debtor.

Jointly Administered Under
 Case No. BK-S-06-10725 LBR

In re:
 USA CAPITAL FIRST TRUST DEED FUND, LLC,
 Debtor.

In re:
 USA SECURITIES, LLC,
 Debtor.

Affects:
☒ All Debtors
☐ USA Commercial Mortgage Company
☐ USA Securities, LLC
☐ USA Capital Realty Advisors, LLC
☐ USA Capital Diversified Trust Deed Fund, LLC
☐ USA First Trust Deed Fund, LLC

**DECLARATION OF JEANETTE E.
 MCPHERSON IN SUPPORT OF FIRST
 APPLICATION FOR INTERIM
 ALLOWANCE OF ATTORNEY'S FEES
 AND REIMBURSEMENT OF EXPENSES
 OF SCHWARTZER & MCPHERSON
 LAW FIRM FROM APRIL 14, 2006
 THROUGH JULY 31, 2006
 (AFFECTS ALL DEBTORS)**

Date: September 28, 2006
 Time: 9:30 a.m.

1 I, Jeanette E. McPherson, hereby declare as follows:

2 1. I am over the age of 18, am mentally competent, have knowledge of the facts in
3 this matter, and if called upon to do so, could and would testify.

4 2. I am the managing partner in the Schwartzer & McPherson Law Firm ("S&MLF"),
5 Nevada counsel for USA Commercial Mortgage Company, USA Capital Realty Advisors, LLC,
6 USA Capital Diversified Trust Deed Fund, LLC, USA Capital First Trust Deed Fund, LLC, and
7 USA Securities, LLC (collectively, the "Debtors").

8 3. I make this declaration in support of the First Interim Application For Interim
9 Allowance of Attorney's Fees And Reimbursement of Expenses of Schwartzer & McPherson Law
10 Firm From April 14, 2006 Through July 31, 2006 (the "First Application").

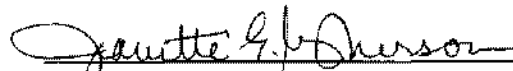
11 4. I have personally reviewed the information contained in the First Application and
12 the same is true and correct to the best of my knowledge, information and belief.

13 5. The list of fees and expenses incurred through July 31, 2006 are true and accurate
14 copies of invoices that are maintained by S&MLF in the ordinary course of business.

15 6. S&MLF acknowledges that the interim payment of compensation and
16 reimbursement of expenses sought in this First Application does not constitute a request for final
17 allowance of such compensation and reimbursement of expenses. At the conclusion of Debtors'
18 chapter 11 cases, S&MLF will seek final allowance of the compensation charged and expenses
19 incurred for the entire case, and any interim fees or expenses received during the course of the
20 case will be credited against such finally allowed fees and expenses.

21 DATED: September 1, 2006

22 Respectfully submitted by

23 

24 Leonard E. Schwartzer, Esq.

25 Jeanette E. McPherson, Esq.

26 Schwartzer & McPherson Law Firm

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28 Las Vegas NV 89146

Attorneys for Debtors and Debtors in Possession